



3013 (02-02-05)

ANNUAL REPORT

OF

Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1396

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, JEAN MICKELSON of _____
(Person responsible for accounts)

BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2004
(Signature of person responsible for accounts)	(Date)

OFFICE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1396

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEAN A MICKELSON

Title: OFFICE MANAGER

Office Address:

119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1398

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

E-mail Address: jmickelson@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: JOHN S LUND

Title: PRESIDENT

Office Address:

521 RIVER RD
P.O. BOX 516
BLACK RIVER FALLS, WI 54615

Telephone: (715) 284 - 4585

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/1/2004**Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name:**Title:****Office Address:**

, WI 54615

Telephone: () -**Fax Number:** () -**E-mail Address:****Name:** RUSSELL GOOD**Title:** ADMINISTRATOR**Office Address:**

119 N WATER STREET

BLACK RIVER FALLS, WI 54615-1398

Telephone: (715) 284 - 9463**Fax Number:** (715) 284 - 2232**E-mail Address:** rgood@wppisys.org

Name of utility commission/committee: BLACK RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:

,
MR EUGENE BOISEN, SECRETARY

MS DEBORAH K GOMER, COMMISSIONER

MR JOHN S LUND, PRESIDENT

MR LOUIS J PERRY, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,237,166	4,035,328	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,590,016	3,475,293	2
Depreciation Expense (403)	255,905	233,617	3
Amortization Expense (404-407)	0	6,063	4
Taxes (408)	267,553	255,190	5
Total Operating Expenses	4,113,474	3,970,163	
Net Operating Income	123,692	65,165	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	123,692	65,165	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,688	2,587	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	17,229	30,792	10
Miscellaneous Nonoperating Income (421)	0	86,549	11
Total Other Income	23,917	119,928	
Total Income	147,609	185,093	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,898)	0	12
Other Income Deductions (426)	82,359	76,393	13
Total Miscellaneous Income Deductions	75,461	76,393	
Income Before Interest Charges	72,148	108,700	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,601	2,048	14
Amortization of Debt Discount and Expense (428)	0	40,522	15
Amortization of Premium on Debt--Cr. (429)	0	39,627	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	151	124	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	2,752	3,067	
Net Income	69,396	105,633	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,846,345	5,989,912	20
Balance Transferred from Income (433)	69,396	105,633	21
Miscellaneous Credits to Surplus (434)	0	2,892,997	22
Miscellaneous Debits to Surplus--Debit (435)	0	137,957	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	4,240	25
Total Unappropriated Earned Surplus End of Year (216)	8,915,741	8,846,345	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,237,166		4,237,166	1
Total (Acct. 400):	4,237,166	0	4,237,166	
Operation and Maintenance Expense (401-402):				
Derived	3,590,016		3,590,016	2
Total (Acct. 401-402):	3,590,016	0	3,590,016	
Depreciation Expense (403):				
Derived	255,905		255,905	3
Total (Acct. 403):	255,905	0	255,905	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	267,553		267,553	5
Total (Acct. 408):	267,553	0	267,553	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	123,692	0	123,692	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	6,688		6,688	8
Total (Acct. 415-416):	6,688	0	6,688	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
NONE	17,229	0	17,229 11
Total (Acct. 419):	17,229	0	17,229
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
Contributed Plant - Electric			0 13
NONE	0	0	0 14
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	23,917	0	23,917

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(6,898)		(6,898) 15
NONE	0	0	0 16
Total (Acct. 425):	(6,898)	0	(6,898)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		45,091	45,091 17
Depreciation Expense on Contributed Plant - Electric		37,268	37,268 18
NONE	0	0	0 19
Total (Acct. 426):	0	82,359	82,359
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,898)	82,359	75,461

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	2,601		2,601 20
Total (Acct. 427):	2,601	0	2,601
Amortization of Debt Discount and Expense (428):			
NONE	0		0 21
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	151		151 24
Total (Acct. 431):	151	0	151
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	2,752	0	2,752
NET INCOME:	151,755	(82,359)	69,396
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	6,081,149	2,765,196	8,846,345 26
Total (Acct. 216):	6,081,149	2,765,196	8,846,345
Balance Transferred from Income (433):			
Derived	151,755	(82,359)	69,396 27
Total (Acct. 433):	151,755	(82,359)	69,396
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,232,904	2,682,837	8,915,741

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,275	5,520			8,795	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	100	855			955	3
Materials	955				955	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION	25	128			153	6
INSURANCE	7	37			44	7
Total costs and expenses	1,087	1,020	0	0	2,107	
Net income (or loss)	2,188	4,500	0	0	6,688	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	598,816	3,638,350	0	0	4,237,166	1
Less: interdepartmental sales	0	7,737	0	0	7,737	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	165	755			920	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	598,651	3,629,858	0	0	4,228,509	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	126,905	772	127,677	1
Electric operating expenses	383,643	14,370	398,013	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	785	55	840	6
Other nonutility expenses			0	7
Water utility plant accounts	4,027	39	4,066	8
Electric utility plant accounts	44,685	4,884	49,569	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	4,908	651	5,559	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	20,771	(20,771)	0	18
All other accounts			0	19
Total Payroll	585,724	0	585,724	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	27	1
Electric	47	2
Gas		3
Sewer	26	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	14,595,263	13,396,713	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,133,706	5,016,067	2
Net Utility Plant	9,461,557	8,380,646	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	9,461,557	8,380,646	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	162,443	159,010	9
Total Other Property and Investments	162,443	159,010	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	632,377	936,532	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)		758,374	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	461,232	420,216	15
Other Accounts Receivable (143)	73,065	49,002	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	24,155	15,440	18
Materials and Supplies (151-163)	220,409	209,094	19
Prepayments (165)	45,000	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	1,456,238	2,388,658	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,760	30,687	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	25,760	30,687	
Total Assets and Other Debits	11,105,998	10,959,001	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	828,980	783,767	26
Appropriated Earned Surplus (215)	42,383	42,383	27
Unappropriated Earned Surplus (216)	8,915,741	8,846,345	28
Total Proprietary Capital	9,787,104	9,672,495	
LONG-TERM DEBT			
Bonds (221-222)	685,000	720,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	685,000	720,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	379,183	307,565	33
Payables to Municipality (233)	(734)	4,905	34
Customer Deposits (235)	10,716	9,707	35
Taxes Accrued (236)	209,484	197,758	36
Interest Accrued (237)	3,624	3,025	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)		7,073	40
Miscellaneous Current and Accrued Liabilities (242)		34,573	41
Total Current and Accrued Liabilities	602,273	564,606	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	38,519	1,900	43
Other Deferred Credits (253)	(6,898)	0	44
Total Deferred Credits	31,621	1,900	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,105,998	10,959,001	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	5,331,296	0	0	8,065,417	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,592,329	0	0	7,274,898	2
Utility Plant in Service - Contributed Plant (101.2)	2,614,775	0	0	1,013,519	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	9,046				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	85,088			5,608	9
Total Utility Plant	6,301,238	0	0	8,294,025	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,235,635	0	0	3,739,444	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	86,317	0	0	72,310	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	1,321,952	0	0	3,811,754	
Net Utility Plant	4,979,286	0	0	4,482,271	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,193,670	3,574,305			4,767,975	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,777	199,128			255,905	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,547				3,547	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	27	15,828			15,855	10
Other credits (specify):						11
Transportation Clearance	2,861	23,673			26,534	12
					0	13
					0	14
					0	15
Total credits	63,212	238,629	0	0	301,841	16
Debits during year						17
Book cost of plant retired	19,446	37,490			56,936	18
Cost of removal	1,800	35,999			37,799	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105					0	
					0	
					0	23
					0	24
Total debits	21,246	73,489	0	0	94,735	25
Balance end of year (111.1)	1,235,636	3,739,445	0	0	4,975,081	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	139,510	74,838			214,348	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	45,091	37,268			82,359	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	45,091	37,268	0	0	82,359	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
Prior Depr per PSC Docket 05-US-10	98,284	39,796			138,080	
					0	
					0	23
					0	24
Total debits	98,284	39,796	0	0	138,080	25
Balance end of year (111.1)	86,317	72,310	0	0	158,627	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			194,732		194,732	185,719	3
Total Electric Utility					194,732	185,719	

Account	Total End of Year	Amount Prior Year	
Electric utility total	194,732	185,719	1
Water utility (154)	25,677	23,375	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	220,409	209,094	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
WATER SYSTEM REVENUE BONDS 1997	1,098	428	19,367	1
WATER SYSTEM REVENUE BONDS 2003	3,829	428	6,393	2
Total			25,760	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	783,767	1
Changes during year (explain):		
MAIN EXTENTION OUT OF TIF PROJECT	45,213	2
Balance end of year	828,980	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYS REVENUE BONDS 1997	06/16/1997	12/01/2007	5.45%	185,000	1
WATER SYS REVENUE BONDS 2003	07/10/2003	12/01/2017	2.55%	500,000	2
Total Bonds (Account 221):				685,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 685,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
------------------------------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	197,758	1
Accruals:		
Charged water department expense	94,945	2
Charged electric department expense	172,348	3
Charged sewer department expense	1,443	4
Other (explain):		
NONE		5
Total Accruals and other credits	268,736	
Taxes paid during year:		
County, state and local taxes	213,728	6
Social Security taxes	38,573	7
PSC Remainder Assessment	4,709	8
Other (explain):		
NONE		9
Total payments and other debits	257,010	
Balance end of year	209,484	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYS REVENUE BONDS 1997	2,048	2,001	2,048	2,001	1
WATER SYS REVENUE BONDS 2003	0	600	0	600	2
Subtotal	2,048	2,601	2,048	2,601	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	977	151	105	1,023	5
Subtotal	977	151	105	1,023	
Total	3,025	2,752	2,153	3,624	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOILER INSURANCE ELECTRIC & WATER	74,308	3
WATER BOND REQUIREMENT	78,100	4
WATER LOAN	10,035	5
Total (Acct. 125):	162,443	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	104,880	11
Electric	356,352	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	461,232	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
INTEREST RECEIVABLE	1,382	17
POLE CONTACTS	15,671	18
FINAL CUSTOMER IN ADVANCE	11,006	19
LOCAL GOVERNMENT INSURANCE (CLAIM)	27,768	20
DAMAGE TO PROPERTY - ACCIDENTS	15,230	21
WPPI	2,000	22
MISC CUSTOMERS	8	23
Total (Acct. 143):	73,065	
Receivables from Municipality (145):		
CITY OF BLACK RIVER FALLS	23,965	24
TOWN OF BROCKWAY	190	25
Total (Acct. 145):	24,155	
Prepayments (165):		
PREPURCHASED OF MATERIALS	45,000	26
Total (Acct. 165):	45,000	
Extraordinary Property Losses (182):		
NONE		27
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		28
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		29
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		30
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		31
Total (Acct. 186):	0	
Payables to Municipality (233):		
CITY OF BLACK RIVER FALLS	(734)	32
Total (Acct. 233):	(734)	
Other Deferred Credits (253):		
Regulatory Liability	(6,898)	33

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Credits (253):	
NONE	34
Total (Acct. 253):	(6,898)

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,370,909	7,186,682	0	0	10,557,591	1
Materials and Supplies	24,526	190,225	0	0	214,751	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,214,653	3,656,875	0	0	4,871,528	4
Customer Advances for Construction					0	5
Regulatory Liability	(2,457)	(992)	0	0	(3,449)	6
CUSTOMER ADVANCES		38,219			38,219	7
Average Net Rate Base	2,183,239	3,682,805	0	0	5,866,044	
Net Operating Income	87,902	35,790	0	0	123,692	8
Net Operating Income as a percent of						
Average Net Rate Base	4.03%	0.97%	N/A	N/A	2.11%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	0	0	0	0	0	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	4,914	1,984			6,898	4
Other (specify): NONE					0	5
Balance End of Year	(4,914)	(1,984)	0	0	(6,898)	

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

General footnotes

Last year I put in the amortization of our dam license. This year I did not enter any figure. When I amortize the license I debt Acct 404 and credit 114 which I don't show on this report.

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut If End of Year Balance is less than zero, please explain.

The difference is the Liability set up by putting the prior depreciation into Acct 253 set up by Docket 05-US-105 with the balance of \$98,283 for the Water Utility.

The difference is the Liability set up by putting the prior depreciation into Acct 253 set up by Docket 05-US-105 with the balance of \$39,673 for the Electric Utility.

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

This is for customer deposit interest.

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

Page F-6 Line 34 (b) the Utility paid the City of Black River Falls twice for a pole. The City is reimbursing the Utilities in 2005.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Pole contacts are for Charter Communications for \$11,970., CenturyTel for \$2640., School District for \$1035 and Charter for \$26. for Water Utility. The Local Government Insurance Claim is for lighting damage to our substation.

We have had damage to poles and hydrants through accident. We have 2 not paid yet of over \$8,270. and and 3 of almost \$2,000. The final customer advance was for Primary extentions and customer changing to Urd Services from overhead.

There was a primary extention into a Park owned by the City for \$9663. and to relocate a pole on the development of a new subdivision which is being assessed on the tax roll to the property.

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P If Amortization is not comparable to a 20-year period, please explain.

The amount used for electric was for 20 year was \$39,796 and I amoritized \$1,984. When looking at it I should have used \$1,90. which is \$6 difference which I can correct on 2005 report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	594,496	576,758	1
Total Sales of Water	594,496	576,758	
Other Operating Revenues			
Forfeited Discounts (470)	1,714	2,063	2
Miscellaneous Service Revenues (471)	135	15	3
Rents from Water Property (472)	25	25	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,446	2,718	6
Total Other Operating Revenues	4,320	4,821	
Total Operating Revenues	598,816	581,579	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	9,118	7
Pumping Expenses (620-633)	98,558	73,370	8
Water Treatment Expenses (640-652)	61,693	59,658	9
Transmission and Distribution Expenses (660-678)	58,361	41,365	10
Customer Accounts Expenses (901-905)	32,676	29,500	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	107,643	99,603	13
Total Operation and Maintenance Expenses	358,931	312,614	
Other Operating Expenses			
Depreciation Expense (403)	56,777	52,854	14
Amortization Expense (404-407)		0	15
Taxes (408)	95,206	91,526	16
Total Other Operating Expenses	151,983	144,380	
Total Operating Expenses	510,914	456,994	
NET OPERATING INCOME	87,902	124,585	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,188	52,441	192,718	4
Commercial	248	56,903	141,535	5
Industrial	21	23,195	44,608	6
Total Metered Sales to General Customers (461)	1,457	132,539	378,861	
Private Fire Protection Service (462)	24		13,100	7
Public Fire Protection Service (463)	1		152,211	8
Other Sales to Public Authorities (464)	51	21,004	50,324	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,533	153,543	594,496	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	152,211	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	152,211	
Forfeited Discounts (470):		
Customer late payment charges	1,714	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,714	
Miscellaneous Service Revenues (471):		
NSF CHECK CHARGE	135	7
Total Miscellaneous Service Revenues (471)	135	
Rents from Water Property (472):		
CHARTER COMMUNICATION	25	8
Total Rents from Water Property (472)	25	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,411	10
Other (specify):		
COMPUTER REBATE	35	11
Total Other Water Revenues (474)	2,446	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	9,118		13
Total Source of Supply Expenses	0	9,118	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	18,536	17,753	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	19,311	20,859	17
Pumping Labor and Expenses (624)	6,692	3,798	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	54,019	30,960	25
Total Pumping Expenses	98,558	73,370	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	30,426	30,905	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	29,668	25,856	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	1,599	2,897	33
Total Water Treatment Expenses	61,693	59,658	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	17,973	22,484	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	6,441	8,330	36
Meter Expenses (663)		0	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,578	2,478	43
Maintenance of Transmission and Distribution Mains (673)	28,021	3,867	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	2,625	3,976	46
Maintenance of Meters (676)	307	160	47
Maintenance of Hydrants (677)	416	70	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	58,361	41,365	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	3,397	2,642	51
Customer Records and Collection Expenses (903)	29,114	26,613	52
Uncollectible Accounts (904)	165	245	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	32,676	29,500	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	22,421	20,901	56
Office Supplies and Expenses (921)	8,199	5,927	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	5,606	5,162	59
Property Insurance (924)	2,258	(222)	60
Injuries and Damages (925)	5,889	4,356	61
Employee Pensions and Benefits (926)	53,020	54,337	62
Regulatory Commission Expenses (928)	482	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	4,985	4,355	65
Rents (931)		0	66
Maintenance of General Plant (932)	4,783	4,787	67
Total Administrative and General Expenses	107,643	99,603	
Total Operation and Maintenance Expenses	358,931	312,614	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		86,968	81,210	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,183	1,191	2
Net property tax equivalent		85,785	80,019	
Social Security		8,740	10,853	3
PSC Remainder Assessment		681	654	4
Other (specify): NONE			0	5
Total tax expense		95,206	91,526	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249000				3
County tax rate	mills		9.162000				4
Local tax rate	mills		9.729000				5
School tax rate	mills		9.724000				6
Voc. school tax rate	mills		2.629000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.493000				10
Less: state credit	mills		1.255000				11
Net tax rate	mills		30.238000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.729000				14
Combined School Tax Rate	mills		12.353000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.082000				17
Total Tax Rate	mills		31.493000				18
Ratio of Local and School Tax to Total	dec.		0.701172				19
Total tax net of state credit	mills		30.238000				20
Net Local and School Tax Rate	mills		21.202030				21
Utility Plant, Jan. 1	\$	5,331,296	5,331,296				22
Materials & Supplies	\$	23,375	23,375				23
Subtotal	\$	5,354,671	5,354,671				24
Less: Plant Outside Limits	\$	243,946	243,946				25
Taxable Assets	\$	5,110,725	5,110,725				26
Assessment Ratio	dec.		0.802600				27
Assessed Value	\$	4,101,868	4,101,868				28
Net Local & School Rate	mills		21.202030				29
Tax Equiv. Computed for Current Year	\$	86,968	86,968				30
Tax Equivalent per 1994 PSC Report	\$	59,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	86,968					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	257,532		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,906		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	281,438	0	
PUMPING PLANT			
Land and Land Rights (320)	87,910		12
Structures and Improvements (321)	250,974	7,500	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	6,294		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	98,654		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	443,832	7,500	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	33,177		23
Total Water Treatment Plant	33,177	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			257,532	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,906	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	281,438	
PUMPING PLANT				
Land and Land Rights (320)			87,910	12
Structures and Improvements (321)			258,474	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			6,294	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			98,654	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	451,332	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			33,177	23
Total Water Treatment Plant	0	0	33,177	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	341		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	86,476		26
Transmission and Distribution Mains (343)	1,594,830	730,572	27
Fire Mains (344)	0		28
Services (345)	246,041	178,840	29
Meters (346)	142,965	3,487	30
Hydrants (348)	175,195	125,222	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,245,848	1,038,121	
GENERAL PLANT			
Land and Land Rights (389)	2,802		33
Structures and Improvements (390)	86,671		34
Office Furniture and Equipment (391)	2,014		35
Computer Equipment (391.1)	6,397	4,630	36
Transportation Equipment (392)	17,082	21,567	37
Stores Equipment (393)	21		38
Tools, Shop and Garage Equipment (394)	23,037	756	39
Laboratory Equipment (395)	5,101		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,070	745	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	145,195	27,698	
Total utility plant in service directly assignable	3,149,490	1,073,319	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,149,490	1,073,319	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			341	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			86,476	26
Transmission and Distribution Mains (343)	7,370	(437,121)	1,880,911	27
Fire Mains (344)			0	28
Services (345)	1,618	(110,254)	313,009	29
Meters (346)	7,364		139,088	30
Hydrants (348)	3,094	(63,659)	233,664	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	19,446	(611,034)	2,653,489	
GENERAL PLANT				
Land and Land Rights (389)			2,802	33
Structures and Improvements (390)			86,671	34
Office Furniture and Equipment (391)			2,014	35
Computer Equipment (391.1)			11,027	36
Transportation Equipment (392)			38,649	37
Stores Equipment (393)			21	38
Tools, Shop and Garage Equipment (394)			23,793	39
Laboratory Equipment (395)			5,101	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			2,815	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	172,893	
Total utility plant in service directly assignable	19,446	(611,034)	3,592,329	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	19,446	(611,034)	3,592,329	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	268,043		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	268,043	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	269,683		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	43,006		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,603		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	345,292	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,466		23
Total Water Treatment Plant	5,466	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			268,043	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>268,043</u>	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			269,683	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			43,006	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,603	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	<u>0</u>	<u>0</u>	<u>345,292</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,466	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>5,466</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	211,874		26
Transmission and Distribution Mains (343)	811,011	436,862	27
Fire Mains (344)	0		28
Services (345)	250,894	110,513	29
Meters (346)	0		30
Hydrants (348)	93,201	63,659	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,366,980	611,034	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	17,960		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	17,960	0	
Total utility plant in service directly assignable	2,003,741	611,034	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,003,741	611,034	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			211,874 26
Transmission and Distribution Mains (343)			1,247,873 27
Fire Mains (344)			0 28
Services (345)			361,407 29
Meters (346)			0 30
Hydrants (348)			156,860 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,978,014
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			17,960 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	17,960
Total utility plant in service directly assignable	0	0	2,614,775
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,614,775

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	110,203	2.94%	7,571	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	3,104	1.77%	423	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	113,307		7,994	
PUMPING PLANT				
Structures and Improvements (321)	119,419	2.44%	6,215	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	14,173	4.42%	278	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	36,858	4.42%	4,116	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	170,450		10,609	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	14,935	5.00%	1,659	17
Total Water Treatment Plant	14,935		1,659	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	166,487	1.87%	1,617	19
Transmission and Distribution Mains (343)	407,160	0.93%	16,161	20
Fire Mains (344)	0			21
Services (345)	130,077	2.09%	5,779	22
Meters (346)	77,128	5.03%	7,094	23
Hydrants (348)	42,056	1.59%	3,250	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					117,774	4
315					0	5
316					3,527	6
317					0	7
	0	0	0	0	121,301	
321				10,000	135,634	8
322					0	9
323					14,451	10
324					0	11
325					40,974	12
326					0	13
327					0	14
328					0	15
	0	0	0	10,000	191,059	
331					0	16
332				(10,000)	6,594	17
	0	0	0	(10,000)	6,594	
341					0	18
342					168,104	19
343	7,370	900		146	415,197	20
344					0	21
345	1,618	100		(49)	134,089	22
346	7,364		27	(278)	76,607	23
348	3,094	800		181	41,593	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	822,908		33,901	
GENERAL PLANT				
Structures and Improvements (390)	14,847	2.25%	1,950	26
Office Furniture and Equipment (391)	2,014	5.83%		27
Computer Equipment (391.1)	20,611	26.67%	2,324	28
Transportation Equipment (392)	15,888	10.50%	2,861	29
Stores Equipment (393)	21	5.83%		30
Tools, Shop and Garage Equipment (394)	13,389	5.83%	1,365	31
Laboratory Equipment (395)	3,230	5.83%	297	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	2,070	9.17%	224	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	72,070		9,021	
Total accum. prov. directly assignable	1,193,670		63,184	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,193,670		63,184	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>19,446</u>	<u>1,800</u>	<u>27</u>	<u>0</u>	<u>835,590</u>	
390					16,797	26
391					2,014	27
391.1					22,935	28
392					18,749	29
393					21	30
394					14,754	31
395					3,527	32
396					0	33
397					2,294	34
397.1					0	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>81,091</u>	
	<u>19,446</u>	<u>1,800</u>	<u>27</u>	<u>0</u>	<u>1,235,635</u>	
					0	38
	<u>19,446</u>	<u>1,800</u>	<u>27</u>	<u>0</u>	<u>1,235,635</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	13,743	2.94%	7,880	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	13,743		7,880	
PUMPING PLANT				
Structures and Improvements (321)	7,196	2.44%	6,580	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	3,246	4.42%	1,901	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,788	4.42%	1,686	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	12,230		10,167	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	288	5.00%	273	17
Total Water Treatment Plant	288		273	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	11,408	1.87%	3,962	19
Transmission and Distribution Mains (343)	75,541	0.93%	9,574	20
Fire Mains (344)	0			21
Services (345)	11,950	2.09%	6,464	22
Meters (346)	0			23
Hydrants (348)	2,319	1.59%	1,988	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314				(5,863)	15,760	4
315					0	5
316					0	6
317					0	7
	0	0	0	(5,863)	15,760	
321				(616)	13,160	8
322					0	9
323				(1,345)	3,802	10
324					0	11
325				(224)	3,250	12
326					0	13
327					0	14
328					0	15
	0	0	0	(2,185)	20,212	
331					0	16
332				(15)	546	17
	0	0	0	(15)	546	
341					0	18
342				(7,446)	7,924	19
343				(67,999)	17,116	20
344					0	21
345				(6,689)	11,725	22
346					0	23
348				(837)	3,470	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	101,218		21,988	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	12,031	26.67%	4,782	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	12,031		4,782	
Total accum. prov. directly assignable	139,510		45,090	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	139,510		45,090	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	(82,971)	40,235
390					0 26
391					0 27
391.1				(7,249)	9,564 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	(7,249)	9,564
	0	0	0	(98,283)	86,317
					0 38
	0	0	0	(98,283)	86,317

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			15,677	15,677	1
February			16,654	16,654	2
March			16,526	16,526	3
April			10,826	10,826	4
May			11,626	11,626	5
June			12,152	12,152	6
July			20,910	20,910	7
August			19,968	19,968	8
September			18,648	18,648	9
October			17,316	17,316	10
November			15,481	15,481	11
December			16,141	16,141	12
Total annual pumpage	0	0	191,925	191,925	
Less: Water sold				153,543	13
Volume pumped but not sold				38,382	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				25	16
Volume related to equipment/system malfunction				29,600	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				29,625	19
Volume pumped but unaccounted for				8,757	20
Percent of water lost				5%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				916	24
Date of maximum: 7/2/2004					25
Cause of maximum:					26
Dry Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				379	27
Date of minimum: 11/19/2004					28
Total KWH used for pumping for the year				321,580	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
W9885 AIRPORT ROAD	3	84	18	374,400	Yes	1
W9869 AIRPORT ROAD	4	104	24	792,000	Yes	2
550 RYE BLUFF ROAD	5	168	30	403,200	Yes	3
450 RYE BLUFF ROAD	6	160	30	504,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4	WELL 5	1
Location	W9885 AIRPORT ROAD	W9869 AIRPORT ROAD	550 RYE BLUFF ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTH WEST	LAYNE NORTH WEST	5
Year Installed	1979	1995	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	600	300	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	US MOTOR	US MOTOR	9
Year Installed	1979	1995	1995	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	40	25	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6			14
Location	450 RYE BLUFF ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE NORTH WEST			18
Year Installed	1995			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	350			21
Pump Motor or Standby Engine Mfr	US MOTOR			22
Year Installed	1995			23
Type	ELECTRIC			24
Horsepower	25			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK 1	TANK 2	TANK 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1923	1970	1978	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	72	72	131	10
				11
Total capacity in gallons (actual)	150,000	500,000	250,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3360	1.3360	1.3360	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	5,280	0	0	0	5,280	1
M	D	1.000	1,506	0	759	0	747	2
M	D	1.500	5,968	0	344	0	5,624	3
M	D	2.000	13,288	0	3,645	0	9,643	4
M	D	4.000	6,574	0	1,285	0	5,289	5
P	D	4.000	300	0	0	0	300	6
M	D	6.000	61,076	3,212	0	0	64,288	7
P	D	6.000	3,195	0	0	0	3,195	8
M	D	8.000	30,759	6,300	0	0	37,059	9
M	S	8.000	922	0	0	0	922	10
M	D	10.000	8,444	0	0	0	8,444	11
M	D	12.000	17,954	973	0	0	18,927	12
M	S	12.000	0	0	0	0	0	13
M	T	12.000	1,464	0	0	0	1,464	14
Total Within Municipality			156,730	10,485	6,033	0	161,182	
M	D	12.000	5,530	0	0	0	5,530	15
M	S	12.000	0	0	0	0	0	16
Total Outside of Municipality			5,530	0	0	0	5,530	
Total Utility			162,260	10,485	6,033	0	166,712	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	874	0	67	0	807		1
M	1.000	484	136	5	0	615		2
M	1.250	9	0	0	0	9		3
M	1.500	67	0	0	0	67		4
P	1.500	2	0	0	0	2		5
M	2.000	40	0	0	0	40		6
P	2.000	2	0	0	0	2		7
M	3.000	3	0	0	0	3		8
P	4.000	1	0	0	0	1		9
M	4.000	8	0	0	0	8		10
M	6.000	6	2	0	0	8		11
M	8.000	4	0	0	0	4		12
M	10.000	1	0	0	0	1		13
M	12.000	1	0	0	0	1		14
Total Utility		1,502	138	72	0	1,568	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,475	24	84	(53)	1,362	72	1
0.750	97	18	3	(25)	87	0	2
1.000	64	4	4	5	69	0	3
1.250	5	1	0	(3)	3	0	4
1.500	32	0	2	(3)	27	0	5
2.000	23	0	3	1	21	0	6
3.000	12	0	1	0	11	0	7
4.000	8	0	1	1	8	0	8
Total:	1,716	47	98	(77)	1,588	72	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,176	146	7	14	0	19	1,362	1
0.750	65	5	1	3	0	13	87	2
1.000	10	32	10	10	3	4	69	3
1.250	0	3	0	0	0	0	3	4
1.500	2	16	0	6	0	3	27	5
2.000	0	7	3	9	0	2	21	6
3.000	0	5	0	6	0	0	11	7
4.000	0	3	1	4	0	0	8	8
Total:	1,253	217	22	52	3	41	1,588	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	8				8	1
Within Municipality	213	33	10		236	2
Total Fire Hydrants	221	33	10	0	244	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	244
Number of distribution system valves end of year:	406
Number of distribution valves operated during year:	256

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

General footnotes

The Water Utility had a 3% rate increase effective 3-1-2004.

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Page W-5 Line 13 The Utility was amortizing a loss of property over 7 years per letter dated 3/18/97 DWCCA-550-JPL which ended in 2003.

Page W-5 Line 25 The Utility has to rehab wells each year. This year they did well No 6.

Page W-5 Line 44 The Utility had 3 major main break in 2004. The City has been hiring their repairs to the street by other contractors which is more costly.

The employees received a 3.5% pay increase for 2004. We also hired a new employee in September at a lower rate so benefits costs were down.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

W-5 Line 25 The Utility has to rehab well each year. This year they did Well No 6.

W-5 Lin 44 The Utility had 3 major main breaks in 2004. The City has been hiring their street repair done by an outside contractor which has been more costly for the Utilities.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

The adjustment made on Page W-8 column f were contributed plan.

On Page W-8 column f there was to actual the amounts there was an adjustment of \$259.00 between line 27 credit and line 29 debt.

The Utility paid for a share of the new computer system.

The Utility purchased a 2004 truck for \$21,566.90.

If Adjustments for any account are nonzero, please explain.

The adjustments in column (f) are the transfer to contributed plant.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

On Page W-10 the Utility received a CBD Grant for \$132,525.50 and a subdivision was developed with a contribution of \$472,907.27.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

General footnotes

An adjustment was made between line 8 column (i) and line 17 column (i) that to bring the account to actual. In previous report added to wrong account. There was a small adjustment made one line 20, 22, 23 and 24 for the same reason.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Computer Equipment (391.1) balance at year end. I forgot to retire the old computer system for the cost of \$5,485.82. I will do it in 2005.
I have been over depreciating Acct 342 and Acct 323. I will check with our auditors to make the appropriate journal entry for 2005.

If Adjustments for any account are nonzero, please explain.

The adjustment was made between line 8 (i) and line 17 (i) that to bring the account to actual. In previous report added to the wrong account. There was a small adjustment made on line 20, 22, 23, and 24 for the same reason.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

The adjustment made in column (i) were to reclassify accumulated depreciation of the contributed plant to Acct 253 as of 1/1/2003 per PSC Docket 05-US-105.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The main, services and hydrants were financed through assessment back to the property and a Community Block Grant and by the Water Utility.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The 1" services are for a new subdivision and service replacement on a community block grant. The subdivision is financed through assessment and the other through the grant and water utility.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The has always been zero.

Meters (Page W-23)

Explain all reported adjustments.

We went through our meters to get a better count and made adjustment to correct previous errors in counting.

Explain program for replacing or testing meters 1" or smaller.

This is the meter testing policy of our water department. We test our 5/8" - 3/4" and 1" meters on a ten year cycle. We test about 10% a year.
We test our 1 1/2" meter on a 4 years cycle.
Our 2" and larger meters are tested every 2 years by an outside firm that test them in place.
We test our well house meters yearly.
Our well house or station meters are kept in a different account.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

I assume that station meters are the meters at the wells. I have recorded them in Acct 325. If I need to adjust this account to put them into the Meter account please let me know. We have 2-4" meters and 2-6" meters at the wells and they are tested yearly.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,596,378	3,415,950	1
Total Sales of Electricity	3,596,378	3,415,950	
Other Operating Revenues			
Forfeited Discounts (450)	11,136	14,214	2
Miscellaneous Service Revenues (451)	1,235	875	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	27,141	20,331	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,460	2,379	7
Total Other Operating Revenues	41,972	37,799	
Total Operating Revenues	3,638,350	3,453,749	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	2,737,771	2,627,786	8
Transmission Expenses (560-573)	10,741	16,866	9
Distribution Expenses (580-598)	168,695	232,931	10
Customer Accounts Expenses (901-905)	88,466	80,997	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	225,412	204,099	13
Total Operation and Maintenance Expenses	3,231,085	3,162,679	
Other Expenses			
Depreciation Expense (403)	199,128	180,763	14
Amortization Expense (404-407)		6,063	15
Taxes (408)	172,347	163,664	16
Total Other Expenses	371,475	350,490	
Total Operating Expenses	3,602,560	3,513,169	
NET OPERATING INCOME	35,790	(59,420)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	11,136	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	11,136	
Miscellaneous Service Revenues (451):		
NSF CHECK CHARGE	420	3
RECONNECTION CHARGE	815	4
Total Miscellaneous Service Revenues (451)	1,235	
Sales of Water and Water Power (453):		
NONE	0	5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	14,883	6
CELL TOWER RENTAL FEE	12,258	7
Total Rent from Electric Property (454)	27,141	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
BANKRUPTCY SETTLEMENT	2,220	9
COMPUTER REBATE	210	10
CREDIT WROTE OFF	30	11
Total Other Electric Revenues (456)	2,460	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	93,552	88,404	14
Water for Power (536)	0		15
Hydraulic Expenses (537)	6,220	7,423	16
Electric Expenses (538)	0		17
Miscellaneous Hydraulic Power Generation Expenses (539)	0		18
Rents (540)	0		19
Maintenance Supervision and Engineering (541)	0		20
Maintenance of Structures (542)	0		21
Maintenance of Reservoirs, Dams and Waterways (543)	4,690	2,765	22
Maintenance of Electric Plant (544)	0		23
Maintenance of Miscellaneous Hydraulic Plant (545)	0		24
Total Hydraulic Power Generation Expenses	104,462	98,592	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	0		25
Fuel (547)	0		26
Generation Expenses (548)	10	24	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	10	24	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	2,633,119	2,528,990	34
System Control and Load Dispatching (556)		180	35
Other Expenses (557)	180	0	36
Total Other Power Supply Expenses	2,633,299	2,529,170	
Total Power Production Expenses	2,737,771	2,627,786	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	2,476	1,107	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)	8,265	15,759	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	10,741	16,866	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	31,258	39,180	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)		0	52
Overhead Line Expenses (583)	31,317	38,817	53
Underground Line Expenses (584)		0	54
Street Lighting and Signal System Expenses (585)	5,978	4,431	55
Meter Expenses (586)	21,627	28,849	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	1,919	2,988	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		328	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	71,571	110,204	63
Maintenance of Underground Lines (594)		0	64
Maintenance of Line Transformers (595)	1,556	1,561	65
Maintenance of Street Lighting and Signal Systems (596)	2,827	5,903	66
Maintenance of Meters (597)	642	670	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	168,695	232,931	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	32,986	28,118	70
Customer Records and Collection Expenses (903)	54,725	51,938	71
Uncollectible Accounts (904)	755	941	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	88,466	80,997	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	19,446	20,824	78
Office Supplies and Expenses (921)	10,088	10,469	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	9,200	8,916	81
Property Insurance (924)	3,865	4,100	82
Injuries and Damages (925)	9,473	14,205	83
Employee Pensions and Benefits (926)	135,707	116,735	84
Regulatory Commission Expenses (928)	3,392	0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	13,025	19,317	87
Rents (931)		0	88
Maintenance of General Plant (932)	21,216	9,533	89
Total Administrative and General Expenses	225,412	204,099	
Total Operation and Maintenance Expenses	3,231,085	3,162,679	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		122,517	116,546	1
Social Security		29,833	29,612	2
Wisconsin Gross Receipts Tax		15,970	13,726	3
PSC Remainder Assessment		4,027	3,780	4
Other (specify): NONE			0	5
Total tax expense		172,347	163,664	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249000				3
County tax rate	mills		9.162000				4
Local tax rate	mills		9.729000				5
School tax rate	mills		9.724000				6
Voc. school tax rate	mills		2.629000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.493000				10
Less: state credit	mills		1.255000				11
Net tax rate	mills		30.238000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.729000				14
Combined School Tax Rate	mills		12.353000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.082000				17
Total Tax Rate	mills		31.493000				18
Ratio of Local and School Tax to Total	dec.		0.701172				19
Total tax net of state credit	mills		30.238000				20
Net Local and School Tax Rate	mills		21.202030				21
Utility Plant, Jan. 1	\$	7,822,882	7,822,882				22
Materials & Supplies	\$	185,719	185,719				23
Subtotal	\$	8,008,601	8,008,601				24
Less: Plant Outside Limits	\$	808,823	808,823				25
Taxable Assets	\$	7,199,778	7,199,778				26
Assessment Ratio	dec.		0.802600				27
Assessed Value	\$	5,778,542	5,778,542				28
Net Local & School Rate	mills		21.202030				29
Tax Equiv. Computed for Current Year	\$	122,517	122,517				30
Tax Equivalent per 1994 PSC Report	\$	97,064					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	122,517					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	242,534	1,979	2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	242,534	1,979	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	20,992		11
Structures and Improvements (331)	51,942		12
Reservoirs, Dams and Waterways (332)	569,571	24,570	13
Water Wheels, Turbines and Generators (333)	298,099		14
Accessory Electric Equipment (334)	644,111	1,291	15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	1,584,715	25,861	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	145,226		19
Fuel Holders, Producers and Accessories (342)	3,522		20
Prime Movers (343)	310,617		21
Generators (344)	51,162		22
Accessory Electric Equipment (345)	41,178		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	551,705	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			244,513	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	244,513	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			20,992	11
Structures and Improvements (331)			51,942	12
Reservoirs, Dams and Waterways (332)			594,141	13
Water Wheels, Turbines and Generators (333)			298,099	14
Accessory Electric Equipment (334)	355		645,047	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	355	0	1,610,221	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			145,226	19
Fuel Holders, Producers and Accessories (342)			3,522	20
Prime Movers (343)			310,617	21
Generators (344)			51,162	22
Accessory Electric Equipment (345)			41,178	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	551,705	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	3,572		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	123,363		29
Overhead Conductors and Devices (356)	114,083		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	241,018	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	34,471		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,033,034	14,143	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	657,519	25,666	38
Overhead Conductors and Devices (365)	832,023	20,806	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	175,959	33,204	41
Line Transformers (368)	618,869	64,916	42
Services (369)	236,682	43,478	43
Meters (370)	198,440	2,771	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	59,490	18,187	47
Total Distribution Plant	3,846,487	223,171	
GENERAL PLANT			
Land and Land Rights (389)	12,222		48
Structures and Improvements (390)	191,221		49
Office Furniture and Equipment (391)	25,598	779	50
Computer Equipment (391.1)	15,842	10,137	51
Transportation Equipment (392)	274,839		52
Stores Equipment (393)	3,532		53
Tools, Shop and Garage Equipment (394)	33,640	2,445	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			3,572	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			123,363	29
Overhead Conductors and Devices (356)			114,083	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	241,018	
DISTRIBUTION PLANT				
Land and Land Rights (360)			34,471	34
Structures and Improvements (361)			0	35
Station Equipment (362)			1,047,177	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	2,095	(12,913)	668,177	38
Overhead Conductors and Devices (365)	5,849	(2,052)	844,928	39
Underground Conduit (366)			0	40
Underground Conductors and Devices (367)	3,936	(33,201)	172,026	41
Line Transformers (368)	1,954		681,831	42
Services (369)	939	(2,285)	276,936	43
Meters (370)	1,063		200,148	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	2,512		75,165	47
Total Distribution Plant	18,348	(50,451)	4,000,859	
GENERAL PLANT				
Land and Land Rights (389)			12,222	48
Structures and Improvements (390)			191,221	49
Office Furniture and Equipment (391)	5,684		20,693	50
Computer Equipment (391.1)	13,103		12,876	51
Transportation Equipment (392)			274,839	52
Stores Equipment (393)			3,532	53
Tools, Shop and Garage Equipment (394)			36,085	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	25,085		55
Power Operated Equipment (396)	41,556		56
Communication Equipment (397)	8,473		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	632,008	13,361	
Total utility plant in service directly assignable	7,098,467	264,372	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 7,098,467	 264,372	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			25,085 55
Power Operated Equipment (396)			41,556 56
Communication Equipment (397)			8,473 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	18,787	0	626,582
Total utility plant in service directly assignable	37,490	(50,451)	7,274,898
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	37,490	(50,451)	7,274,898

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	1,952		12
Reservoirs, Dams and Waterways (332)	116,872		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	118,824	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			1,952 12
Reservoirs, Dams and Waterways (332)			116,872 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	118,824
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	20,172		29
Overhead Conductors and Devices (356)	37,578		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	57,750	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	104,505	12,913	38
Overhead Conductors and Devices (365)	89,609	2,052	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	343,150	33,201	41
Line Transformers (368)	300		42
Services (369)	139,800	2,285	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	77,867		47
Total Distribution Plant	755,231	50,451	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	31,263		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			20,172 29
Overhead Conductors and Devices (356)			37,578 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	57,750
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			117,418 38
Overhead Conductors and Devices (365)			91,661 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			376,351 41
Line Transformers (368)			300 42
Services (369)			142,085 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			77,867 47
Total Distribution Plant	0	0	805,682
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			31,263 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	31,263	0	
Total utility plant in service directly assignable	963,068	50,451	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 963,068	 50,451	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	31,263
Total utility plant in service directly assignable	0	0	1,013,519
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,013,519

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0	2.86%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	62,140	2.10%		7
Reservoirs, Dams and Waterways (332)	218,113	2.10%	12,219	8
Water Wheels, Turbines and Generators (333)	72,375	2.10%	6,260	9
Accessory Electric Equipment (334)	411,744	3.50%	22,560	10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	764,372		41,039	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	145,226	3.00%		13
Fuel Holders, Producers and Accessories (342)	3,522	3.50%		14
Prime Movers (343)	310,617	3.50%		15
Generators (344)	51,161	3.40%		16
Accessory Electric Equipment (345)	41,178	3.40%		17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	551,704		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	81,484	3.30%	4,071	22
Overhead Conductors and Devices (356)	78,799	3.00%	3,422	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
331				(8,246)	53,894	7
332				1,986	232,318	8
333		500	0	6,260	84,395	9
334	355				433,949	10
335					0	11
336					0	12
	<u>355</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>804,556</u>	
341					145,226	13
342		2,110			1,412	14
343					310,617	15
344		26,265	5,750		30,646	16
345					41,178	17
346					0	18
	<u>0</u>	<u>28,375</u>	<u>5,750</u>	<u>0</u>	<u>529,079</u>	
352					0	19
353					0	20
354					0	21
355			45		85,600	22
356			108		82,329	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	160,283		7,493	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	411,127	3.10%	32,243	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	244,992	3.90%	25,851	30
Overhead Conductors and Devices (365)	290,502	3.20%	26,831	31
Underground Conduit (366)	0	10.00%		32
Underground Conductors and Devices (367)	134,235	3.30%	5,742	33
Line Transformers (368)	335,144	3.20%	20,811	34
Services (369)	155,619	4.40%	11,300	35
Meters (370)	90,373	3.60%	7,175	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	12,676	4.10%	2,760	39
Total Distribution Plant	1,674,668		132,713	
GENERAL PLANT				
Structures and Improvements (390)	150,900	2.50%	4,781	40
Office Furniture and Equipment (391)	9,527	5.40%	1,250	41
Computer Equipment (391.1)	24,260	14.30%	2,053	42
Transportation Equipment (392)	182,167	11.00%	23,673	43
Stores Equipment (393)	3,532	4.00%		44
Tools, Shop and Garage Equipment (394)	21,518	5.00%	1,743	45
Laboratory Equipment (395)	12,123	5.00%	1,254	46
Power Operated Equipment (396)	18,518	15.00%	6,233	47
Communication Equipment (397)	733	6.70%	568	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	423,278		41,555	
Total accum. prov. directly assignable	3,574,305		222,800	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	153	0	167,929	
361					0	27
362					443,370	28
363					0	29
364	2,095	1,958	247		267,037	30
365	5,849	1,536	2,907		312,855	31
366					0	32
367	3,936	858	5,669		140,852	33
368	1,954		250		354,251	34
369	939	482	229		165,727	35
370	1,063		28		96,513	36
371					0	37
372					0	38
373	2,512	2,290	495		11,129	39
	18,348	7,124	9,825	0	1,791,734	
390					155,681	40
391	5,684				5,093	41
391.1	13,103		100		13,310	42
392					205,840	43
393					3,532	44
394					23,261	45
395					13,377	46
396					24,751	47
397					1,301	48
398					0	49
399					0	50
	18,787	0	100	0	446,146	
	37,490	35,999	15,828	0	3,739,444	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>3,574,305</u>		<u>222,800</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>37,490</u>	<u>35,999</u>	<u>15,828</u>	<u>0</u>	<u>3,739,444</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	1,952	2.10%		7
Reservoirs, Dams and Waterways (332)	9,232	2.10%	2,454	8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	11,184		2,454	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	333	3.30%	665	22
Overhead Conductors and Devices (356)	564	3.00%	1,127	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331				(1,952)	0 7
332				(6,778)	4,908 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	(8,730)	4,908
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					998 22
356					1,691 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	897		1,792	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	8,842	3.90%	4,408	30
Overhead Conductors and Devices (365)	9,506	3.20%	2,867	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	23,405	3.30%	11,872	33
Line Transformers (368)	39	3.20%	10	34
Services (369)	11,275	4.40%	6,201	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	5,028	4.10%	3,193	39
Total Distribution Plant	58,095		28,551	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	4,662	14.30%	4,471	42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	4,662		4,471	
Total accum. prov. directly assignable	74,838		37,268	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	2,689	
361					0	27
362					0	28
363					0	29
364				(6,560)	6,690	30
365				(6,762)	5,611	31
366					0	32
367				(11,987)	23,290	33
368				(29)	20	34
369				(5,309)	12,167	35
370					0	36
371					0	37
372					0	38
373				(228)	7,993	39
	0	0	0	(30,875)	55,771	
390					0	40
391					0	41
391.1				(191)	8,942	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	0	0	0	(191)	8,942	
	0	0	0	(39,796)	72,310	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<hr/>			
Common Utility Plant Allocated to Electric Department	0		51
<hr/>			
Total accum. prov. for depreciation	74,838		37,268
	<hr/>		<hr/>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	(39,796)	72,310

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)	53				53 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)					0 3
Other:					
NONE					0 4
Underground Lines					
2.4/4.16 kV (4kV)					0 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)					0 7
Other:					
NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)	11				11 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
Other:					
NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV	4				4 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	101	12
Total	103	13
Total customers on rural lines at end of year	103	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	11,293	Thursday	01/29/2004	08:00	6,337
February	02	10,916	Wednesday	02/04/2004	08:00	5,574
March	03	9,208	Friday	03/12/2004	09:00	5,867
April	04	8,120	Monday	04/05/2004	09:00	4,713
May	05	8,056	Wednesday	05/12/2004	14:00	4,660
June	06	9,767	Tuesday	06/08/2004	12:00	4,790
July	07	10,847	Tuesday	07/20/2004	14:00	5,344
August	08	10,740	Thursday	08/26/2004	15:00	4,972
September	09	10,991	Thursday	09/02/2004	15:00	5,022
October	10	8,391	Monday	10/18/2004	09:00	4,740
November	11	8,661	Tuesday	11/30/2004	08:00	4,982
December	12	11,199	Wednesday	12/22/2004	10:00	5,980
Total		118,189				62,981

System Name BLACK RIVER FALLS MUN ELEC UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic		3,588	3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		3,588	7
Purchases		59,032	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		62,620	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		58,744	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		1,353	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		1,353	23
Total Sold and Used		60,097	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		2,523	27
Total Energy Losses		2,523	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.0291%	29
Total Disposition of Energy		62,620	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RURAL - RESIDENTIAL	RG-1	85	1,140	1
URBAN - RESIDENTIAL	RG-1	2,070	18,942	2
Total Sales for Residential Sales		2,155	20,082	
Commercial & Industrial				
COMMERICAL	CG-1	465	15,233	3
LARGE POWER	CP-1	21	7,426	4
LARGE POWER TIME OF DAY	CP-2	11	15,552	5
Total Sales for Commercial & Industrial		497	38,211	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	7	451	6
Total Sales for Public Street & Highway Lighting		7	451	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,659	58,744	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		66,420	4,158	70,578	1
		1,121,681	70,258	1,191,939	2
0	0	1,188,101	74,416	1,262,517	
		951,555	57,083	1,008,638	3
2,096		400,973	26,435	427,408	4
2,965		785,555	54,499	840,054	5
5,061	0	2,138,083	138,017	2,276,100	
		56,226	1,535	57,761	6
0	0	56,226	1,535	57,761	
				0	7
0	0	0	0	0	
5,061	0	3,382,410	213,968	3,596,378	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI SYSTEM				1
Point of Delivery		BLACK RIVER FALLS				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		69000				4
Point of Metering		OUR SWITCHBOARD				5
Total of 12 Monthly Maximum Demands -- kW		118,189				6
Average load factor		68.4207%				7
Total Cost of Purchased Power		2,633,119				8
Average cost per kWh		0.0446				9
On-Peak Hours (if applicable)		:00AM-9:00PM MON-FR				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	2,892	3,442			12
	February	2,564	3,018			13
	March	2,496	2,451			14
	April	2,130	2,087			15
	May	1,904	2,203			16
	June	2,236	2,043			17
	July	2,449	2,618			18
	August	2,427	2,458			19
	September	2,328	2,409			20
	October	2,179	2,437			21
	November	2,207	2,358			22
	December	2,824	2,872			23
	Total kWh (000)	28,636	30,396			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	3,277	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	5,000	7
Date and Hour of Such Maximum Demand	9/25/2004 8	8
Load Factor	0.0748	9
Maximum Net Generation in Any One Day	30,200	10
Date of Such Maximum	7/9/2004	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	930	13
Is Plant Owned or Leased?		14
Total Production Expenses	104,462	15
Cost per kWh of Net Generation (\$)	32	16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	388	19
April	496	20
May	553	21
June	511	22
July	277	23
August	86	24
September	138	25
October	125	26
November	418	27
December	285	28
Total kWh (000)	3,277	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	BRF MUN UT	BRF MUN UT			1
Unit Identification	#2	#1			2
Type of Generation	HYDRO	HYDRO			3
kWh Net Generation (000)	1,253	2,024			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	550	700			7
Date and Hour of Such Maximum Demand	11/27/2004 10	7/4/2004 11			8
Load Factor	0.2601	0.3301			9
Maximum Net Generation in Any One Day	8,400	23,100			10
Date of Such Maximum	07/17/2004	07/09/2004			11
Number of Hours Generators Operated	6,364	4,428			12
Maximum Continuous or Dependable Capacity--kW	600	330			13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	33,292	71,170			15
Cost per kWh of Net Generation (\$)	26.5698	35.1630			16
Monthly Net Generation --- kWh (000):					17
January	0	0			18
February	0	0			19
March	112	276			20
April	168	328			21
May	200	353			22
June	181	330			23
July	124	153			24
August	86	0			25
September	86	52			26
October	70	55			27
November	127	291			28
December	99	186			29
Total kWh (000)	1,253	2,024			30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
BRF MUN UT	2	1941	RECIP	WORTHINGTON COR	327	750
BRF MUN UT	3	1947	RECIP	WORTHINGTON COR	360	1,320
BRF MUN UT	4	1955	RECIP	WORTHINGTON COR	360	2,010
BRF MUN UT	1	1941	RECIP	WORTHINGTON COR	327	500
Total						4,580

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
Total				0	0	0	0	0
1								

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1941	2		521	651		1
1949	2		925	1,156		2
1955	2		1,420	1,775		3
1941	2		344	430		4
Total		0	3,210	4,012	0	0

1

2

3

4

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTIC	2	1,919	200	425	1
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTIC	1	1,947	138	925	2
Total							1,350	

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators						Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)			kVA (o)
19	19	1,919	2		330	400	1	
22	22	1,947	2		600	750	2	
Total				0	930	1,150	0	0

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	1	2	3	4	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	1	1	4
Total Capacity of Transformers in kVA	3,750	5,000	8,400	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW	2,552	5,244	3,166	2,654	7
Dt and Hr of Such Maximum Demand	07/04/2004	12/04/2004	12/04/2004	09/04/2004	8
	16:00	11:00	18:00	14:00	9
Kwh Output	11,033,397	20,993,386	12,017,230	14,988,066	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Total Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,853	849	43,950	1
Acquired during year	5	21	3,227	2
Total	2,858	870	47,177	3
Retired during year	15	6	160	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,843	864	47,017	6
Number end of year accounted for as follows:				7
In customers' use	2,660	721	35,739	8
In utility's use	9	5	128	9
				10
Locked meters on customers' premises				11
In stock	174	138	11,150	12
Total end of year	2,843	864	47,017	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	354	214,917	1
Sodium Vapor	250	130	225,036	2
Total		484	439,953	
Ornamental				
Sodium Vapor	70	52	11,250	3
Sodium Vapor	400	11	7,365	4
Total		63	18,615	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

General footnotes

Utility Employees received a 3.5% pay increase for 2004. An additional plant operator was added on 6/29/04 which would increase costs.

Acct 571 is down because we had hired someone in 2003 to clear under transmission lines.

Acct 593 was down due to less tree trimming.

Acct 926 was up due to health insurance costs and an additional employee.

Acct 932 we repaired a roof for \$6600.00 and there was minor repairs and painting done on buildings.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Utility employees received a 3.5% pay increase for 2004.

An additional plant operator was added on 6/29/04 which would have increased costs.

Acct 571 is down because we had hired a contractor in 2003 to clear under our transmission line.

Acct 593 was down due to less tree trimming.

Acct 926 was up due to health insurance costs and an additional employee.

Acct 932 we repaired a roof for \$6,600.00 and there was minor repairs and painting done on buildings.

Property Tax Equivalent (Electric) (Page E-05)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

The difference is the Dam License which is included in Total Utility Plant First of Year. The amount is \$242,34. It is in Account 302.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

General footnotes

In Column (c) line 13 there were final costs of the bridge installed in 2003 of \$22,242 and purchased a raft motor for \$2339.

In Column (c) line installed a new concrete slap for substation and installed 6 compacitors to substations.

In Column (c) line 51 the utility purchased a new sever and computers.

In Column (c) line 54 purchased a crimping tool.

In Column (e) line 51 the utility retired old computer system.

Adjustment are contributed plant transfered.

If Adjustments for any account are nonzero, please explain.

The adjustment in column f were to reclassify accumulated deprecation of the contributed plant to Acct 253 as of 1/1/2003 per PSC Docket 05-US-105.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

General footnotes

Most of the contributions were for primary extentions and changing from overhead to underground services.

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-1)

General footnotes

Line 16 (g) is for the removal of diesel units. We should have them all removed in 2005. Line 16 (h) is for salvage from the diesel units.

Adjustments is to bring accounts to actual.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

It appears that over depreciated this account 391.1. I will correct it on my 2005 report.

We are in the process of tearing out our diesel units and will have to check out all the accounts that reflect this project. The accounts will be 331, 3333 and 334.

If Adjustments for any account are nonzero, please explain.

We adjust these 3 accounts to get them to actual. They zero out so must have been an error in posting.

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

General footnotes

The adjustment made in column i were to reclassify accumulated depreciation of contributed plant to Acct 253 as of 1/1/2003 per PSC Docket 05-US-105.

If Adjustments for any account are nonzero, please explain.

The adjustment made in Column (i) was to reclassify accumulated derepiciation of contributed plant to Acct 253 as of 1/1/03 per PSC Docket 05-US-105.

Rural Line Customers (Page E-15)

General footnotes

We had a rate increase effective 7/16/04 that made the rural rates the same as urban.

Sales of Electricity by Rate Schedule (Page E-18)

General footnotes

The electric utility had a rate increase that went into effect on 7/16/04.
